

**MIAMI-DADE COUNTY, FLORIDA**

**COMBINING BALANCE SHEET**

**NONMAJOR GOVERNMENTAL FUNDS**

**BY FUND TYPE**

**September 30, 2005**

(in thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects	Permanent Funds	Total Nonmajor Governmental Funds
<b>ASSETS:</b>					
Cash and cash equivalents	\$ 118,873	\$ 25,677	\$ 259,758	\$ 1,030	\$ 405,338
Investments	284,597	55,114	696,542	2,415	1,038,668
Receivables, net	27,759		3,476		31,235
Delinquent taxes receivable	7,116	1,847			8,963
Allowance for uncollected delinquent taxes	(7,116)	(1,847)			(8,963)
Due from other funds	10,665		658		11,323
Due from other governments	181,839	7,223	8,337		197,399
Mortgages and loans receivable, net	191,570				191,570
Inventories	866				866
Other assets	27,506				27,506
Long-term advances receivable	21,739				21,739
Total assets	<u>\$ 865,414</u>	<u>\$ 88,014</u>	<u>\$ 968,771</u>	<u>\$ 3,445</u>	<u>\$ 1,925,644</u>
<b>LIABILITIES AND FUND BALANCES:</b>					
Liabilities:					
Accounts payable and accrued liabilities	\$ 43,727		\$ 20,030		\$ 63,757
Retainage payable	3,621		11,497		15,118
Due to other funds	151,854		1,292		153,146
Due to other governments	19,989		491		20,480
Unearned revenue	32,851		139		32,990
Assets held in trust	98,788		147,974		246,762
Total liabilities	<u>350,830</u>		<u>181,423</u>		<u>532,253</u>
Fund balances:					
Reserved for encumbrances	11,743		156,629	\$ 1	168,373
Reserved for inventories	866				866
Reserved for due from other governments			998		998
Reserved for mortgages receivable	191,570				191,570
Reserved for long-term advances receivable	21,739				21,739
Reserved for debt service		88,014			88,014
Reserved for permanent endowments				3,260	3,260
Unreserved fund balances	288,666		629,721	184	918,571
Total fund balances	<u>514,584</u>	<u>88,014</u>	<u>787,348</u>	<u>3,445</u>	<u>1,393,391</u>
Total liabilities and fund balances	<u>\$ 865,414</u>	<u>\$ 88,014</u>	<u>\$ 968,771</u>	<u>\$ 3,445</u>	<u>\$ 1,925,644</u>

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS BY FUND TYPE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2005  
(in thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects	Permanent Funds	Total Nonmajor Governmental Funds
<b>Revenues:</b>					
Taxes	\$ 701,776	\$ 47,522	\$ 4,322		\$ 753,620
Special tax assessments	24,501		26,049		50,550
Licenses and permits	4,726				4,726
Intergovernmental revenues	450,699	26,211	24,293		501,203
Charges for services	100,908				100,908
Fines and forfeitures	30,102		214		30,316
Investment income	13,763	6,002	13,789	\$ 56	33,610
Other	31,053	1,864	18,083		51,000
Total revenues	1,357,528	81,599	86,750	56	1,525,933
<b>Expenditures:</b>					
Current:					
Policy formulation and general government	87,363		85,114		172,477
Protection of people and property	303,120		3,420		306,540
Physical environment	84,231		11,046		95,277
Transportation	88,359		34,927		123,286
Health	13,238		4,462		17,700
Human services	218				218
Socio-economic environment	327,659				327,659
Culture and recreation	107,030		30,249	7	137,286
Debt service:					
Principal retirement		53,247			53,247
Interest payments		53,490			53,490
Other		437			437
Capital outlay	27,832		171,981		199,813
Total expenditures	1,039,050	107,174	341,199	7	1,487,430
Excess (deficiency) of revenues over expenditures	318,478	(25,575)	(254,449)	49	38,503
<b>Other financing sources (uses):</b>					
Long-term debt issued			673,849		673,849
Premium (discount) on long-term debt			20,058		20,058
Capital leases					
Transfers in	73,404	58,216	54,658		186,278
Transfers out	(351,478)	(1,036)	(61,618)		(414,132)
Total other financing sources (uses)	(278,074)	57,180	686,947		466,053
Net changes in fund balances	40,404	31,605	432,498	49	504,556
Fund balances--beginning	474,180	56,409	354,850	3,396	888,835
Fund balances--ending	\$ 514,584	\$ 88,014	\$ 787,348	\$ 3,445	\$ 1,393,391

See accompanying independent auditors' report.